

**CALIFORNIA STATE BOARD OF EQUALIZATION**  
**HARVEST VALUES SCHEDULE, EFFECTIVE JULY 1, 2012 THROUGH DECEMBER 31, 2012**  
NOT FINAL VALUES 4/5/12

**GENERAL**

**REPORTING PROCEDURE** – Timber Tax law requires that tax reporting must be done by the calendar quarter in which the timber is harvested and scaled (for example, 1Q, 2Q, 3Q, or 4Q of the calendar year). Timber tax returns must be filed using the Timber Tax Account Number of the timber owner (R&T Code section 38402). Each return shall include only timber having the same timber owner as shown for the registration of the account on the return (i.e., only report one account per tax return).

**TIMBER TAX HARVEST REPORT** – The Timber Tax Harvest Report is a worksheet that must be completed before preparing the Timber Tax Return. The Harvest Report must be submitted along with the Tax Return.

**HARVEST VALUES SCHEDULE** – The Timber Owner shall select the appropriate table values to be used for preparing the Timber Tax Harvest Report and the Timber Tax Return. The sawlog values listed in Table G (green timber) and Table S (salvage timber) are unadjusted values for timber harvested using a tractor logging system and the volume removed in the quarter is 300 thousand board feet (MBF) or more. If adjustments for an alternative logging system, small total volume, or low volume per acre applies, the harvest value will be lower than amount shown in the tables. Nine timber value areas are designated within the State, and the taxpayer must use the appropriate column of the harvest values schedule for timber harvested within each specified area. Timber value areas are shown on the map on page 4, and the boundaries of these areas follow county boundaries with exceptions in Shasta, Siskiyou, and Tehama counties.

**TAX RATE** – The tax rate for the period of this schedule is 2.9%.

**DEFINITIONS**

**TIMBER HARVEST OPERATION** – There are two categories of timber harvest operations:

- A. A harvest on **private land** (where harvesting is generally administered by the California Department of Forestry and Fire Protection (CDF or CAL FIRE)) for an entire Timber Harvesting Plan (THP), a Notice of Timber Operations (NTO) from a Non-Industrial Timber Management Plan (NTMP), Emergency Notice, CDF Timber Harvest Plan Exemption Notice, or a combination of these sharing a common geographical area, as submitted to CDF. These different types of operations could synonymously be referred to as a CDF "Permit." Two or more timber owners who elect to combine their harvests under one harvest permit may report each harvest as a separate operation so long as *each owner has a distinct timber parcel and each owner has a separate yield tax account*. Taxpayers must maintain sufficient records to support the reporting of separate operations.
- B. A harvest on **public land** (for example, federal, state, county, or city government-owned lands) for an entire timber sale contract between a public agency and a private party purchaser (e.g., U.S. Forest Service, BLM, or State Park Service timber bought by an individual, logging company, or a sawmill).

**SPECIES** – Timber species or products are reported by using the appropriate species code as shown on pages 5, 6, and 7 in the harvest values tables. Jeffrey pine, sugar pine, coulter pine and western white pine are all reported as ponderosa pine. Hem/fir includes western hemlock, mountain hemlock, white fir, red fir, grand fir, spruce, and Shasta red fir. Western red cedar is reported as incense cedar. The Miscellaneous Conifer code (CM) includes lodgepole pine, knobcone pine, gray pine, sierra redwood and other evergreen species not listed in Tables G and S. (See Table 1 for the appropriate harvest value of CM.) The Small Sawlogs Miscellaneous (SSM) category includes volume harvested from the operation for the entire quarter. To see if you qualify for this species code, read the definition found in the Table 1 instructions on page 7. Unsound sapwood logs are to be reported along with the other volumes for a particular species code.

**GREEN TIMBER** – For Timber Tax purposes, *Green Timber* is defined as trees that are healthy and, in the opinion of a Registered Professional Forester (RPF) or Professional Arborist, have a high likelihood of surviving 12 months or more if *not* harvested. Green Timber shall be reported using Table G harvest values.

- ◆ Sanitation Timber shall be reported by using the Green Timber Values Table (Table G). For Timber Tax purposes, *Sanitation Timber* is defined as live trees that are *diseased* or have some form of *mechanical damage or decay*, and are likely to survive 12 months or more, in the opinion of an RPF or Professional Arborist, if not harvested. Live trees that display obvious signs of decay from old logging scars, lightning strikes, or broken tops are also considered to be *Sanitation Timber*.

**SALVAGE TIMBER** – The salvage values table (Table S) is used for reporting salvage timber removed from areas designated for salvage logging. **Salvage logging is defined as the removal of dead and/or dying trees that are expected to survive less than 12 months if not harvested.** For redwood, salvage logging includes the removal of dead or down material previously left as unmerchantable.

- ◆ Salvage timber includes only dead, dying, fatally damaged, or downed trees removed from an area of salvage logging.
- ◆ Non-salvage trees removed from an area of salvage logging do not qualify to use the salvage value tables.
- ◆ Salvage trees should not be reported as salvage timber if they are removed as part of a normal green harvest.

**CULL LOGS** – Cull logs are any that, when scaled, show less than ¼ of its gross volume as sound, usable lumber. Cull logs are to be reported in adjusted gross thousand board feet (MBF). Unsound sapwood logs are not classified as cull logs.

**LOGGING SYSTEM ADJUSTMENTS** – The taxpayer must report the volume of timber harvested by logging system. Logging systems and logging codes are as follows: Tractor, which includes yarding with a winch (for example, end/long lining), rubber-tired skidder, forwarder, feller buncher, and horse logging, is coded as “T,” cable and skyline yarder as “S,” and Helicopter as “H.” Any system not listed here will be reported as tractor, unless a special request is made prior to logging. Note that the table values are for tractor logging; adjustments should be made when other logging systems are used.

**VOLUMES** – All volumes are reported in thousand board feet (MBF), net Scribner short-log scale (20 feet maximum scaling length), except where otherwise indicated in Table 1. A “*board foot*” is defined as a board measuring 1”T x 12”W x 12”L. In the abbreviation “*MBF*,” the “M” is from Latin and represents 1000 (one-thousand), or three decimal points. For example, 100,000 board feet (BF) is the same as 100 MBF.

For national forest timber sold on scaled volumes, the Forest Service statements of account (billing statement) shall be the basis for determining taxable volume. For reporting lump-sum sales, use the timber volumes actually scaled during the quarter. To convert split products to a board foot basis, multiply the thickness by the width and by the length (all in inches) and divide by 144 ( $T \times W \times L / 144$ ) = board feet per piece. Volume scaled by weight (tons) or hundred cubic feet (CCF) must be converted to thousand board feet (MBF) for tax reporting purposes.

## INSTRUCTIONS

**AVERAGE VOLUME PER LOG (AV/L)** – Log quality and log value are determined by its Size Code. The Size Code is determined by the average volume per 16-foot log segment (a 16-foot log is the industry standard preferred short log length). However, not all species have Size Codes (e.g., Hem/fir and Incense Cedar). For those species requiring a size code, only one size code may be reported in a quarter (for example, do not report multiple size codes for the same species in a reporting quarter). The taxpayer must calculate the average net volume per 16-foot log (AV/L). The average volume per log is calculated by dividing the net Scribner volume for the species (harvested in the quarter) by the total number of sixteen foot short-log scaling segments for the species. The number of scaling segments shall be determined by dividing the total number of linear feet, for each species, by 16.

**Example:** In the reporting quarter the pine linear feet totals 1126 L.F.  $\div 16' = 70.375$  sixteen foot logs. The pine volume 20 MBF  $\div 70$  whole 16-foot log segments = 0.286 MBF/log, or 286 board feet/log. The column labeled Volume Per Log in either Tables G or S shows this translates into a Size Code 2 quality log for the pine. *Cull logs are excluded when making this determination.* When the AV/L is determined from a cruise or other statistical sample prior to logging, it shall remain fixed for reporting purposes during the life of the operation.

**TABLES** – Harvest values tables provide the taxpayer with information necessary for reporting the timber yield tax. The following are included: Table 1 for valuing *Miscellaneous Harvest Values*, Table G for *Green Timber*, and Table S for *Salvage Timber*. The prices are expressed as a dollar amount per thousand (M) board feet or other unit of measure. Species codes and units of measure are shown in the tables for preparation of the Timber Tax Harvest Report. Adjustments to value may be available, if the requirements in the “VALUE ADJUSTMENTS” instructions are met.

**VALUE ADJUSTMENTS** – Low volume harvests may qualify for a reduction of harvest value from that shown in the Value Schedule. Volume criteria and adjustment amounts are shown at the bottom of Tables S and G. **There are no value adjustments for Table 1, Miscellaneous Harvest Values.** The small total volume adjustment is available to all qualifying timber harvest operations. The low average volume per acre adjustment is only available to green timber found in Table G; both adjustments may be used if the operation meets the applicable criteria. To determine the average net volume per acre, divide the total net volume harvested during the reporting quarter by the actual acres harvested during the quarter.

Example: A 50-acre THP has 104 MBF harvested from 35 acres during the quarter being reported. Thus:  $104 \text{ MBF} \div 35 \text{ acres} = 2.97 \text{ MBF/acre}$ . Since this is less than 5 MBF/acre, this operation qualifies for the Low Volume Per Acre Deduction for this particular quarter, and \$25/MBF is subtracted from the appropriate value in the table. In addition, since this operation harvested more than 100 MBF, but less than 300 MBF for the quarter being reported, an additional \$50/MBF is also deducted from the table value for the Small Total Volume Deduction.

**EXEMPT TIMBER** – Timber removed from a timber harvest operation whose immediate harvest value does not exceed \$3,000 in a quarter (*as determined from the Harvest Value schedule*) is exempt from timber yield tax. If line 21 of a harvest report is not greater than \$3,000 for an operation, do not carry the value forward to the tax return; instead write *“EXEMPT”* in large letters across the face of the harvest report. If all of your operations harvested for the quarter qualify for this exemption, enter zero in column 4 on line 10 of the tax return, sign, and file the return along with the harvest reports, according to instructions. If you have both exempt and taxable operations, transfer only the value information from the taxable operations to the tax return and follow the instructions for completing and filing a return.

If you are a tax-exempt organization that does not pay property taxes on the land where the trees were growing, you are exempt from paying timber yield tax. **HOWEVER, THE FIRST PERSON OR AGENCY NOT EXEMPT FROM PROPERTY TAX TO ACQUIRE LEGAL OR BENEFICIAL RIGHTS TO THE TIMBER, FELLED FROM LANDS EXEMPT FROM PROPERTY TAXES, IS THE TIMBER OWNER AND IS LEGALLY LIABLE FOR THE TAX.** Examples of tax-exempt organizations might include church or religious organizations, Girl Scout or Boy Scout Camps, U.S. Forest Service or BLM timber sales, State college or university, or timber from other government-owned lands (for example, federal, state, county or city). Individuals, business entities, logging companies, or sawmills that directly purchase timber from these types of organizations may be legally liable for the yield tax. A Licensed Timber Operator (LTO) that does not buy the trees, but rather is paid solely for providing the service of cutting down, removing, and delivering timber originating from a tax-exempt organization to a sawmill, would not be the timber owner in this case (for example, not liable to pay the tax). In this example, the tax liability likely would become the responsibility of the sawmill. For more information on this subject, call the Timber Tax Section at 916-274-3330 or fax 916-285-0134.

**NOTE:** A CDF “Exemption Notice” (or permit) means that you are exempt from the *Timber Harvest Plan* preparation process. It does not mean you are exempt from the Timber Yield Tax. You must go through the process of completing the harvest report to determine if the taxable value of the timber harvested in the quarter, as determined from the Harvest Value Schedule, does not exceed \$3,000.

#### FOR MORE INFORMATION

If you need general information about the timber yield tax, or help completing your timber tax forms, you may call the Board of Equalization’s Information Center’s 800 number. Customer service representatives are available to help you Monday through Friday (except State holidays), from 8:00 a.m. to 5:00 p.m. (Pacific time). **Call 800-400-7115 or, visit our website at [www.boe.ca.gov/proptaxes/timbertext.htm](http://www.boe.ca.gov/proptaxes/timbertext.htm).**

TTY:711

For specific information about your account or tax reporting requirements, you may write to:

State Board of Equalization  
Timber Tax Section, MIC:60  
PO Box 942879  
Sacramento, CA 94279-0060

#### PRIVACY NOTICE - INFORMATION FURNISHED THE BOARD OF EQUALIZATION IS HELD CONFIDENTIAL

The Information Practices Act of 1977 requires this agency to provide the following notice to individual taxpayers who are asked by the State Board of Equalization to supply information:

The principal purpose for which the requested information will be used is to administer the California Timber Yield Tax Law. This includes the determination and collection of the correct amount of tax.

An individual taxpayer has the right of access to personal information about himself or herself in records maintained by the State Board of Equalization. The Board official responsible for maintaining Timber Tax Information is the County-Assessed Properties Division Chief, Property and Special Taxes Department, 450 N Street, Sacramento, CA 95814, Telephone 916-274-3330.

The California Revenue and Taxation Code, Part 18.5 (Timber Yield Tax), requires individuals and other persons meeting certain requirements to file applications for registration and tax returns in such form as prescribed by the State Board of Equalization.

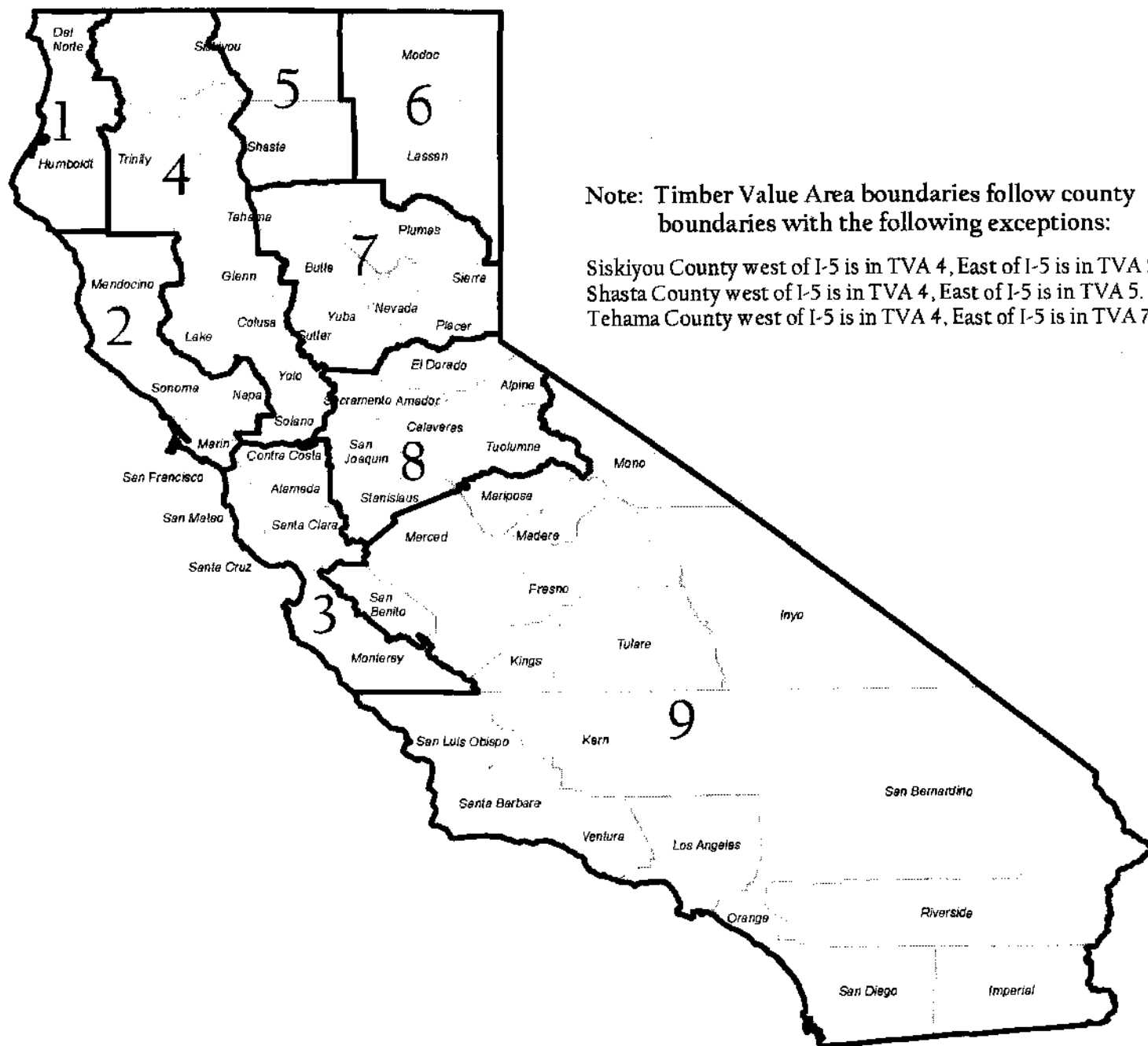
It is mandatory that such individuals and other persons furnish all the required information requested by applications for registration, tax returns and other related data, except that the furnishing of social security numbers by individual applicants for Timber Yield Tax Accounts is voluntary. In addition, the law provides penalties for failure to file a return, for failure to furnish specific information required, for failure to supply information required by law or regulations, and for furnishing fraudulent information.

Information individuals and other taxpayers furnish to the State Board of Equalization may be given to federal, state and local government agencies as authorized by law.

# California State Board of Equalization

## Timber Value Areas

*Produced by: Tax Area Services - Geographic Information Center*



**CALIFORNIA STATE BOARD OF EQUALIZATION**

**HARVEST VALUES SCHEDULE, EFFECTIVE JULY 1, 2012 THROUGH DECEMBER 31, 2012**

NOT FINAL VALUES 4/5/12

**TABLE 1 - MISCELLANEOUS HARVEST VALUES** - This table is applicable to all timber value areas and shows the harvest values for special items such as Christmas trees, fuelwood, chipwood, poles & pilings, posts, split products, small sawlogs, cull logs and miscellaneous conifers. Small sawlogs (SSM) are conifer logs of any species, except coastal redwood, split products, and poles & pilings, where the average net volume per 16-ft log for all sawlogs removed from a timber harvest operation during the reporting quarter is less than 65 board feet, Scribner Short Log Scale. Cull logs are to be reported in adjusted gross M board feet. For cull logs measured in tons, use a conversion factor of 4 tons per adjusted gross MBF, Scribner scale. For a listing of species included in the miscellaneous conifer category, see the SPECIES instructions on page 1. Except for split products, small sawlogs, poles & pilings and miscellaneous conifers, the items in this table are to be reported in column 17 (other unit measure) on the Timber Tax Harvest Report.

<b>MISCELLANEOUS HARVEST VALUES</b>			
SPECIES OR PRODUCT	SPECIES CODE	UNIT	HARVEST VALUE PER UNIT
Christmas trees, Natural Misc.	XNM	Linear Feet	0.60
Christmas trees, Natural Red Fir	XNR	Linear Feet	1.40
Christmas trees, Natural White Fir	XNW	Linear Feet	0.60
Christmas trees, Plantation	XP	Linear Feet	1.50
Cull logs	CUL	Adj. Gross M board feet	5.00
Fuelwood, hardwood	FWH	Cords	20.00
Fuelwood, miscellaneous	FWM	Cords	10.00
Pulp chipwood & hardwood logs	HW	Green Tons	1.00
Woods-produced fuel chips	CS	Bone Dry Tons	0.00
Poles & pilings, small DF (20'-50')	PSD	Net M board feet	260.00
Poles & pilings, large DF (51'-up)	PLD	Net M board feet	290.00
Poles & pilings, PP, TF (all sizes)	PFP	Net M board feet	170.00
Posts, round	PST	8 Linear feet	0.20
Split products, redwood	TR	Net M board feet	75.00
Split products, miscellaneous	TM	Net M board feet	10.00
Small sawlogs, miscellaneous <u>1/</u>	SSM	Net M board feet	90.00
Miscellaneous conifer species	CM	Net M board feet	110.00

**NO ADJUSTMENTS OR DEDUCTIONS FOR THIS TABLE**

1/ Do not include coastal redwood volume in the Small Sawlog Miscellaneous category.

**CALIFORNIA STATE BOARD OF EQUALIZATION**

**HARVEST VALUES SCHEDULE, EFFECTIVE JULY 1, 2012 THROUGH DECEMBER 31, 2012**

NOT FINAL VALUES 4/5/12

**TABLE G – GREEN TIMBER HARVEST VALUES** - This table shows the harvest values for timber by species, size and timber value area. The taxpayer makes the adjustments for the logging system, for small total volume on the harvest operation, low volume per acre on the harvest operation, and county location if the operation qualifies.

GREEN TIMBER												
Tractor Logging (Logging Code T)												
SPECIES	SPECIES CODE	VOLUME PER LOG	TIMBER VALUE AREA									
			SIZE CODE	1	2	3	4	5	6	7	8	9
Ponderosa Pine	PPG	Over 300	1	250	180	70	330	360	370	340	280	210
		150-300	2	200	160	50	280	310	320	270	260	200
		Under 150	3	150	130	20	180	260	300	240	160	100
Hem/fir	FG	N/A	N/A	180	130	NA	170	230	220	180	140	80
Douglas-fir	DFG	Over 300	1	280	120	40	300	320	290	290	220	NA
		150-300	2	240	100	30	270	300	250	220	210	NA
		Under 150	3	220	80	20	250	280	230	210	200	NA
Incense Cedar	ICG	N/A	N/A	100	100	NA	220	320	370	280	290	200
Redwood	RG	Over 300	1	560	550	440	NA	NA	NA	NA	NA	NA
		150-300	2	440	450	370	NA	NA	NA	NA	NA	NA
		Under 150	3	400	360	330	NA	NA	NA	NA	NA	NA
Port-Orford Cedar	PCG	Over 125	1	400	NA	NA	400	NA	NA	NA	NA	NA
		125 & Under	2	300	NA	NA	300	NA	NA	NA	NA	NA
<div><div>ADJUSTMENTS</div><div><div>Logging System:</div><div>Deduct \$ 50 for volumes which were yarder/skyline logged (Logging Code S)</div><div>Deduct \$ 200 for volumes which were helicopter logged (Logging Code H)</div></div><div><div>Small Total Volume:</div><div>Deduct \$50 if total volume harvested this quarter is less than 300 MBF</div><div>Deduct \$100 if total volume harvested this quarter is less than 100 MBF</div><div>Deduct \$150 if total volume harvested this quarter is less than 25 MBF</div></div><div><div>Low Volume Per Acre:</div><div>Deduct \$25 if the average volume harvested this quarter is under 5 MBF per acre</div></div></div> <div>\$ 1 PER MBF IS THE MINIMUM HARVEST VALUE ALLOWABLE AFTER ADJUSTMENTS</div>												

**CALIFORNIA STATE BOARD OF EQUALIZATION**

**HARVEST VALUES SCHEDULE, EFFECTIVE JULY 1, 2012 THROUGH DECEMBER 31, 2012**

NOT FINAL VALUES 4/5/12

**TABLE S - SALVAGE HARVEST VALUES** - This table shows the harvest values for timber by species, size and timber value area. The taxpayer makes the adjustments for the logging system and for small total volume on the harvest operation and county location if the operation qualifies.

SALVAGE TIMBER												
Tractor Logging (Logging Code T)												
SPECIES	SPECIES CODE	VOLUME PER LOG	TIMBER VALUE AREA									
			SIZE CODE	1	2	3	4	5	6	7	8	9
Ponderosa Pine	PPS	Over 300	1	190	140	50	250	270	280	260	210	160
		150-300	2	150	120	40	210	230	240	200	200	150
		Under 150	3	110	100	10	140	200	220	180	120	80
Hem/fir	FS	N/A	N/A	130	100	NA	130	170	160	100	100	50
Douglas-fir	DFS	Over 300	1	210	90	30	220	240	220	220	170	NA
		150-300	2	180	80	20	200	220	190	170	160	NA
		Under 150	3	160	60	10	190	210	170	160	150	NA
Incense Cedar	ICS	N/A	N/A	80	80	NA	160	240	280	210	220	150
Redwood	RS	Over 300	1	420	410	330	NA	NA	NA	NA	NA	NA
		150-300	2	330	340	280	NA	NA	NA	NA	NA	NA
		Under 150	3	300	270	250	NA	NA	NA	NA	NA	NA
Port-Orford Cedar	PCS	Over 125	1	300	NA	NA	300	NA	NA	NA	NA	NA
		125 & Under	2	220	NA	NA	220	NA	NA	NA	NA	NA
<div><div>ADJUSTMENTS</div><div><div>Logging System: Deduct \$ 50 for volumes which were yarder/skyline logged (Logging Code S) Deduct \$ 200 for volumes which were helicopter logged (Logging Code H)</div><div>Small Total Volume: Deduct \$50 if total volume harvested this quarter is less than 300 MBF Deduct \$100 if total volume harvested this quarter is less than 100 MBF Deduct \$150 if total volume harvested this quarter is less than 25 MBF</div></div><div>\$ 1 PER MBF IS THE MINIMUM HARVEST VALUE ALLOWABLE AFTER ADJUSTMENTS</div></div>												

**This Page Intentionally Left Blank**



**SECOND HALF 2012**

**SUGGESTED VALUES AND CHANGES FROM PRIOR  
STAFF DRAFT**

**TABLE G. TIMBER HARVEST VALUES**

	TVA 1	TVA 2	TVA 3	TVA 4	TVA 5	TVA 6	TVA 7	TVA 8	TVA 9
PPG1	250 / 0	180 / 0	70 / 0	330 / 0	360 / -20	370 / 0	340 / 0	280 / 0	210 / 0
PPG2	200 / 0	160 / 0	50 / 0	280 / 0	310 / -20	320 / 0	270 / -20	260 / 0	200 / 0
PPG3	150 / 0	130 / 10	20 / 0	180 / -20	260 / -40	300 / 0	240 / 0	160 / 10	100 / -10
FG	180 / -40	130 / -40	NA	170 / 0	230 / 0	220 / 0	180 / -10	140 / 20	80 / -10
DFG1	280 / -20	120 / -20	40 / -40	300 / 0	320 / -10	290 / 10	290 / 0	220 / 0	NA
DFG2	240 / -20	100 / -20	30 / -40	270 / 10	300 / -10	250 / 10	220 / 0	210 / 0	NA
DFG3	220 / -20	80 / -30	20 / -40	250 / 10	280 / -10	230 / 10	210 / 0	200 / 0	NA
ICG	100 / 0	100 / 0	NA	220 / 0	320 / -10	370 / 0	280 / 0	290 / 0	200 / -20
RG1	560 / -10	550 / -20	440 / 0	NA	NA	NA	NA	NA	NA
RG2	440 / -10	450 / -30	370 / -50	NA	NA	NA	NA	NA	NA
RG3	400 / -20	360 / -20	330 / -70	NA	NA	NA	NA	NA	NA
PCG1	400 / 0	NA	NA	400 / 0	NA	NA	NA	NA	NA
PCG2	300 / 0	NA	NA	300 / 0	NA	NA	NA	NA	NA

**TABLE S. SALVAGE HARVEST VALUES**

	TVA 1	TVA 2	TVA 3	TVA 4	TVA 5	TVA 6	TVA 7	TVA 8	TVA 9
PPS1	190 / 0	140 / 0	50 / 0	250 / 0	270 / -10	280 / 0	260 / 0	210 / 0	160 / 0
PPS2	160 / 0	120 / 0	40 / 0	210 / 0	230 / -20	240 / 0	200 / -20	200 / 0	150 / 0
PPS3	110 / 0	100 / 10	10 / -10	140 / -10	200 / -20	220 / 0	180 / 40	120 / 20	80 / 0
FS	130 / -30	100 / -30	NA	130 / 0	170 / 0	160 / 0	100 / -40	100 / 10	50 / -10
DFS1	210 / -10	90 / -10	30 / -30	220 / 0	240 / -10	220 / 10	220 / 0	170 / 0	NA
DFS2	180 / -20	80 / -10	20 / -30	200 / 0	220 / -10	190 / 10	170 / 0	160 / 0	NA
DFS3	160 / -20	60 / -20	10 / -30	190 / 10	210 / -10	170 / 10	160 / 0	150 / 0	NA
ICS	80 / 0	80 / 0	NA	160 / 0	240 / -10	280 / 0	210 / 0	220 / 0	150 / -10
RS1	420 / -10	410 / -20	330 / 0	NA	NA	NA	NA	NA	NA
RS2	330 / -10	340 / -20	280 / -40	NA	NA	NA	NA	NA	NA
RS3	300 / -20	270 / -10	250 / -50	NA	NA	NA	NA	NA	NA
PCS1	300 / 0	NA	NA	300 / 0	NA	NA	NA	NA	NA
PCS2	220 / 0	NA	NA	220 / 0	NA	NA	NA	NA	NA

4/3/2012

TAC - Harvest Value Summary - 2H12																		
Species		TVA 1		TVA 2		TVA 3		TVA 4		TVA 5		TVA 6		TVA 7		TVA 8		TVA 9
PPG 1	# Sales/Vol	-	-	*	*	-	-	-	-	-	-	-	-	-	-	*	*	*
	WTD/Suggested	-	250	*	180	-	70	-	330	-	360	-	370	-	340	*	280	210
PPG 2	# Sales/Vol	-	-	-	-	-	-	6	2095	5	5074	*	*	16	6904	17	3768	6611
	WTD/Suggested	-	200	-	160	-	50	305	280	312	310	*	320	259	270	259	260	197
PPG 3	# Sales/Vol	-	-	*	*	-	-	39	27002	44	59245	29	37499	28	12376	6	1540	*
	WTD/Suggested	-	150	*	130	-	20	182	180	236	260	301	300	239	240	159	160	100
FG	# Sales/Vol	35	13248	30	2660	NA		35	11722	49	87847	30	42807	43	47757	20	5667	16
	WTD/Suggested	276	180	130	130		NA	175	170	235	230	226	220	197	180	141	140	80
DFG 1	# Sales/Vol	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
	WTD/Suggested	-	280	-	120	-	40	-	300	-	320	-	290	-	290	-	220	NA
DFG 2	# Sales/Vol	10	8975	9	4460	*	*	-	-	*	*	-	-	9	5930	*	*	NA
	WTD/Suggested	242	240	124	100	*	30	-	270	*	300	-	250	226	220	*	210	NA
DFG 3	# Sales/Vol	52	39167	44	17628	*	*	50	46849	32	26341	8	1877	26	10856	11	1400	NA
	WTD/Suggested	219	220	84	80	*	20	258	250	280	280	231	230	212	210	226	200	NA
ICG	# Sales/Vol	*	*	-	-	NA		27	3326	40	4399	16	2678	39	4895	29	2849	12
	WTD/Suggested	*	100	-	100		NA	225	220	319	320	371	370	276	280	295	290	200
RG 1	# Sales/Vol	-	-	-	-	*	*	NA		NA		NA		NA		NA		NA
	WTD/Suggested	-	560	-	550	*	440		NA		NA		NA		NA		NA	NA
RG 2	# Sales/Vol	22	8121	17	12892	18	12290	NA		NA		NA		NA		NA		NA
	WTD/Suggested	463	440	451	450	370	370		NA		NA		NA		NA		NA	NA
RG 3	# Sales/Vol	40	10495	49	44648	9	3690	NA		NA		NA		NA		NA		NA
	WTD/Suggested	388	400	363	360	266	330		NA		NA		NA		NA		NA	NA
PCG 1	# Sales/Vol	-	-	NA		NA		-	-	NA		NA		NA		NA		NA
	WTD/Suggested	-	400		NA		NA	-	400		NA		NA		NA		NA	NA
PCG 2	# Sales/Vol	-	-	NA		NA		-	-	NA		NA		NA		NA		NA
	WTD/Suggested	-	300		NA		NA	-	300		NA		NA		NA		NA	NA
WTD = Weighted average indexed sales price.																		
* = Generally fewer than 5 sales																		

2H12 TAC Table G

		1H 2012 (old)	2H 2012 (new)			
		HARVEST VALUE	HARVEST VALUE		Sales	
SPECIES OR PRODUCT	SPECIES CODE	PER UNIT	PER UNIT	CHANGE	#/Volume	Weighted
Christmas trees, Natural Misc.	XNM	0.60	0.60	0.00	-/-	-
Christmas trees, Natural Red Fir	XNR	1.40	1.40	0.00	-/-	-
Christmas trees, Natural White Fir	XNW	0.60	0.60	0.00	*/*	*
Christmas trees, Plantation	XP	1.50	1.50	0.00	-/-	-
Cull logs	CUL	5.00	5.00	0.00	-/-	-
Fuelwood, hardwood	FWH	20.00	20.00	0.00	10/1240	17.00
Fuelwood, miscellaneous	FWM	10.00	10.00	0.00	*	*
Pulp chipwood & hardwood logs	HW	1.00	1.00	0.00	-/-	-
Woods-produced fuel chips	CS	0.00	0.00	0.00	-/-	-
Poles & pilings (\$/MBF), small DF (20' - 50')	PSD	260.00	260.00	0.00	*/*	*
Poles & pilings (\$/MBF, large DF (51' - up)	PLD	285.00	290.00	5.00	-/-	-
Poles & pilings (\$/MBF) PP, TF (all sizes)	PPF	165.00	170.00	5.00	*/*	*
Posts, round	PST	0.20	0.20	0.00	-/-	-
Split products, redwood	TR	75.00	75.00	0.00	*/*	*
Split products, miscellaneous	TM	10.00	10.00	0.00	*/*	*
Small sawlogs, miscellaneous	SSM	70.00	90.00	20.00	57/142,540	81.00
Miscellaneous conifer species	CM	90.00	110.00	20.00	41/3700	129.00
* = Generally fewer than 5 sales						
MD						
3/14/2011						

TAC Table 1

SECOND HALF 2012  
TIMBER SALES SUMMARY  
STAFF DRAFT

REGULAR SALES								
	NUMBER OF SALES			VOLUME (MBF)			LOGGING COSTS	
TVA	TOTAL	GVT	PVT	TOTAL	GVT	PVT	TRACTOR	HAUL
1	100	0	100	80656	0	80656	193	71
2	69	9	60	82388	34299	48089	151	115
3	32	1	31	19070	1240	17830	193	86
4	72	4	68	99815	12389	87426	175	85
5	56	9	47	189029	47375	141654	98	68
6	34	2	32	90695	306	90389	102	75
7	62	6	56	93228	28279	64949	135	102
8	43	16	27	16920	6020	10900	143	75
9	24	11	13	26586	11736	14850	157	111
Subtotals	492	58	434	698387	141644	556743	154	86
Percent	100%	11.79 %	88.21 %	100 %	20.28 %	79.72 %		

HELICOPTER SALES						
Subtotals	0	0	0	0	0	0
Percent	0 %	0.00 %	0.00 %	0 %	0.00 %	0.00 %

STATEWIDE TOTALS						
Subtotals	492	58	434	698387	141644	556743
Percent	100%	11.79 %	88.21 %	100 %	20.28 %	79.72 %

2H12  
REPORT OF TIME ADJUSTMENTS

INTERIOR REGION

Date	Pp1	Pp2	Pp3	F	Df1	Df2	Df3	lc	R1	R2	R3	CM
1004	60	60	55	70	60	60	70	-15	0	0	0	45
1005	50	50	50	60	55	55	60	-5	0	0	0	40
1006	40	40	40	50	45	45	50	0	0	0	0	40
1007	30	30	35	40	40	40	45	5	0	0	0	35
1008	40	45	45	45	50	50	60	10	0	0	0	35
1009	50	55	50	55	65	65	75	15	0	0	0	35
1010	65	65	60	65	80	80	90	20	0	0	0	35
1011	55	55	50	50	65	65	75	15	0	0	0	30
1012	45	45	40	35	50	50	55	10	0	0	0	25
1101	35	35	30	25	35	35	40	5	0	0	0	20
1102	25	25	20	15	20	20	20	0	0	0	0	15
1103	15	15	15	5	5	5	5	0	0	0	0	10
1104	35	10	10	-5	-10	-10	-10	-5	0	0	0	5
1105	10	10	10	0	-5	-5	-5	-5	0	0	0	0
1106	5	5	5	5	5	5	5	0	0	0	0	-5
1107	5	5	5	10	10	10	10	0	0	0	0	-5
1108	5	5	5	10	10	10	10	0	0	0	0	-5
1109	5	5	5	10	5	5	5	0	0	0	0	0
1110	5	5	5	10	5	5	5	0	0	0	0	0
1111	5	5	5	10	5	5	5	0	0	0	0	0
1112	5	5	5	5	5	5	5	5	0	0	0	-5
1201	5	5	5	0	5	5	5	5	0	0	0	-5
1202	5	5	5	0	5	5	5	5	0	0	0	-5
1203	0	0	0	0	0	0	0	0	0	0	0	0
1204	0	0	0	0	0	0	0	0	0	0	0	0

2H12  
REPORT OF TIME ADJUSTMENTS  
COAST REGION

Date	Pp1	Pp2	Pp3	F	Df1	Df2	Df3	lc	R1	R2	R3	CM
1004	0	0	0	130	40	40	25	0	-100	-125	-150	0
1005	0	0	0	130	35	35	20	0	-120	-145	-170	0
1006	0	0	0	130	30	30	15	0	-140	-165	-190	0
1007	0	0	0	130	25	25	10	0	-165	-185	-205	0
1008	0	0	0	130	35	35	20	0	-145	-170	-190	0
1009	0	0	0	135	45	45	35	0	-125	-150	-170	0
1010	0	0	0	135	55	55	50	0	-105	-130	-150	0
1011	0	0	0	130	40	40	35	0	-90	-120	-140	0
1012	0	0	0	125	20	25	20	0	-75	-110	-130	0
1101	0	0	0	120	5	5	0	0	-65	-95	-120	0
1102	0	0	0	125	-5	-5	-10	0	-65	-90	-110	0
1103	0	0	0	125	-15	-15	-20	0	-60	-85	-100	0
1104	0	0	0	130	-20	-20	-25	0	-55	-80	-95	0
1105	0	0	0	80	-20	-20	-25	0	-45	-65	-80	0
1106	0	0	0	30	-20	-20	-25	0	-35	-50	-60	0
1107	0	0	0	-10	-20	-20	-25	0	-30	-35	-45	0
1108	0	0	0	-15	-20	-25	-25	0	-15	-25	-30	0
1109	0	0	0	-25	-25	-25	-25	0	-5	-10	-15	0
1110	0	0	0	-30	-30	-30	-30	0	5	0	-5	0
1111	0	0	0	-20	-20	-20	-20	0	0	-5	-10	0
1112	0	0	0	-10	-10	-10	-10	0	-5	-5	-10	0
1201	0	0	0	0	0	0	0	0	-10	-10	-15	0
1202	0	0	0	0	0	0	0	0	-5	-5	-10	0
1203	0	0	0	0	0	0	0	0	-5	-5	-5	0
1204	0	0	0	0	0	0	0	0	0	0	0	0